

**MINUTES OF THE  
UTAH CONSTITUTIONAL REVISION COMMISSION**

Thursday, November 9, 2006 – 1:00 p.m. – Room W125 House Building

**Members Present:**

Mr. Kevin J. Worthen, Chair  
Rep. Sheryl L. Allen  
Chief Justice Christine Durham  
Mr. Byron L. Harward  
Mr. Morris D. Linton  
Mr. Michael Petersen  
Mr. Roger Tew  
Judge Jon M. Memmott, Vice Chair  
President John L. Valentine  
Rep. Ralph Becker  
Rep. LaVar Christensen  
Sen. Mike Dmitrich

**Members Absent:**

Sen. Peter C. Knudson  
Mr. Robin Riggs  
Ms. Kristine Strachan

**Staff Present:**

Mr. Robert H. Rees, Associate General Counsel  
Mr. Jerry Howe, Policy Analyst  
Ms. Brooke Ollerton, Legislative Secretary

**Note:** A list of others present, copy of related materials, and an audio recording of the meeting can be found at [www.le.utah.gov](http://www.le.utah.gov).

**1. Commission Business**

Chair Worthen called the meeting to order at 1:07 p.m. He announced that Sen. McCoy was not able to attend the meeting and would present 2007 General Session draft legislation, "Resolution Establishing Right to Health Care," in a future meeting.

**2. Farewell to Chief Justice Durham and Morris Linton**

Chair Worthen thanked Chief Justice Durham and Mr. Linton for their service on the Commission and presented them with plaques in recognition of their service.

Chief Justice Durham commented that her service on the Commission was rewarding and she thanked the staff for their work.

Mr. Linton said he appreciated the opportunity to serve and was impressed with fellow members' service on the Commission.

Chair Worthen announced that the Commission would break for a few minutes to enjoy refreshments and visit.

**3. Valuation of Recreational and Open Space Land**

Mr. Barney Chapman, Volunteer Director, Ben Lomond Golf Course, stated that about 60 percent of Utah's golf courses are owned and managed by government entities. He asked the Commission to support 2007 General Session draft legislation, "Joint Resolution - Constitutional Amendment Relating to Appraising and Assessing Certain Property," which proposes to amend the Utah Constitution to modify a property tax provision relating to the valuation of property. The measure would make it easier for private golf courses to compete with government-owned courses.

Mr. Ernie Schneiter, Schneiter's Riverside Golf, said that since government-owned courses don't pay property taxes, it is difficult for private courses to compete. This measure would help private golf courses and preserve open space.

The Commission discussed the cost and scope of the legislation, the principle of highest and best use, and the assessment of different types of property.

Mr. Tew commented that highest and best use has been a bedrock of property taxation for the past one-hundred years.

Mr. Mike Jerman, Utah Taxpayers Association, said that this proposal was based on the same principle of preserving open space as the green-belt exemption.

Chair Worthen clarified that this legislation by itself would not effectuate any change, but would allow the Legislature to address the issue.

Rep. Christensen expressed concern over using highest and best use approach to appraise residential property. He stated his support for residential property tax relief for the elderly.

Mr. Jerman responded that not all the elderly are unable to meet their tax obligation and that there are circuit breakers to alleviate their tax burden.

Rep. Allen said that she thought more information on the method of valuation, types of properties, and the intent of the legislation were needed before acting on the bill.

Mr. Lee Gardner, Salt Lake County Assessor, clarified some issues with complexity of valuating a golf course. He stated that Salt Lake County uses the income approach for valuation of golf courses.

President Valentine suggested that the problem may be solved by statute rather than by a constitutional amendment.

Rep. Christensen suggested that the legislation could require assessors to use the income approach when assessing property.

Mr. Chapman commented that Sen. Bell sponsored a similar bill in the 2006 General Session and was told that such a measure would require a constitutional amendment.

Mr. Rees said he would research the issue, but that he believed that the analysis last general session was that any valuation method other than fair market value would be constitutionally suspect.

Rep. Allen suggested that one approach to solving the problem may be to train assessors.

Mr. Gardner stated support for the idea of training assessors.

Mr. Harward suggested consulting with legislative leadership before spending too much time on the issue and coordinating with the Revenue and Taxation Committee.

**MOTION:** Sen. Dmitrich moved to move to the next agenda item. The motion passed unanimously with Chief Justice Durham absent for the vote.

**MOTION:** Mr. Harward moved to approve the minutes of the August 10, 2006 meeting. The motion passed unanimously with Chief Justice Durham absent for the vote.

The Commission discussed Mr. Harward's resignation from the Commission.

**MOTION:** Mr. Linton moved not to accept the resignation of Mr. Byron Harward from the Utah Constitutional Revision Commission. The motion passed unanimously with Chief Justice Durham, Mr. Tew, and President Valentine absent for the vote.

#### **4. Reconsideration of Bills Vetoed Before Adjournment Sine Die, Article VII, Sec. 8**

Chair Worthen summarized the issue, which was discussed at length in the previous meeting, and said that legislative leadership needed to be consulted on the issue for direction before the Commission took any action on it.

Judge Memmott suggested that the issue be handled by internal legislative rule.

#### **5. Right to Affordable Health Care**

This item was not discussed.

#### **6. Other Items / Adjourn**

The Commission discussed the scheduling of the next meeting.

Judge Memmott reminded the Commission that it needed to provide input and take action on appointing two new members in time for next year's meetings.

**MOTION:** Mr. Harward moved to extend an invitation to a member of the Utah Supreme Court to serve as a member of the Utah Constitutional Revision Commission. The motion passed unanimously with Chief Justice Durham, Mr. Tew, and President Valentine absent for the vote.

**MOTION:** Mr. Harward moved to schedule a meeting for February 2, 2007 and to give the chair discretion to modify the date, if necessary. The motion passed unanimously with Chief Justice Durham, Mr. Tew, and President Valentine absent for the vote.

Chair Worthen adjourned the meeting at 3:33 p.m.